

**Schedule LB**

Attach to Form RMFT-5-US

**UST/EIF Exemption for Sales of
Aviation Fuels, Kerosene, and Diesel Fuel****Step 1: Complete the following information**

Company name _____

Your license number _____

Reporting period ____/____/____
Month Year

Check the product type you are listing on this page.

- ☐ Diesel fuel sold to railroads
☐ Diesel fuel sold to qualified ships, barges, and vessels
☐ Kerosene sold to qualified air carriers
☐ Aviation fuel sold to qualified air carriers
☐ 1-k kerosene sold to qualified air carriers

Step 2: Report your exempt sales

	1 Invoice date (month, day, year)	2 Invoice number	3 Name of carrier	4 Bill of lading or manifest number	5 Name of purchaser	6 Airport name (sales to air carriers only)	7 Destination (Illinois cities only)	8 Invoiced gallons
1	__/__/__							
2	__/__/__							
3	__/__/__							
4	__/__/__							
5	__/__/__							
6	__/__/__							
7	__/__/__							
8	__/__/__							
9	__/__/__							
10	__/__/__							

11 Add the invoiced gallons in Column 8, Lines 1 through 10. Write the total amount here.**11** _____**12** If you are filing only one Schedule LB, write the amount from Line 11 here. If you are reporting

- diesel fuel sold to railroads, also write this amount on Form RMFT-5-US, Line 6a, Column 1.
- diesel fuel sold to ships, barges and vessels, also write this amount on Form RMFT-5-US, Line 6c, Column 1.
- kerosene sold to air carriers, also write this amount on Form RMFT-5-US, Line 6b, Column 1.
- aviation fuel or 1-k kerosene sold to air carriers, also write this amount on Form RMFT-5-US, Line 6b, Column 2.

12 _____

If you are filing more than one Schedule LB, see instructions.

General Instructions

This schedule is used for reporting the following taxes:

- Underground Storage Tank Tax (UST)
- Environmental Impact Fee (EIF)

Which fuels must be reported on this schedule?

The fuels that must be reported on this schedule include aviation fuel, kerosene, and diesel fuel when the following conditions are met:

- Aviation fuel and kerosene** are exempt if these products are for sale or use at airports with more than 170,000 operations per year, located in cities of more than 1 million inhabitants, and
- sold to or used by holders of certificates of public convenience and necessity or foreign air carrier permits, issued by the U.S. Department of Transportation, and their air carrier affiliates, or
 - received at facilities owned or leased by the certificate or permit holders and used in their activities at these airports.

Diesel fuel is exempt if it is:

- sold to a rail carrier registered under the Illinois Vehicle Code, Section 18c-7201, or recognized by the Illinois Commerce Commission as a rail carrier, and used directly in railroad operations.
- consumed or used in the operation of ships, barges, or vessels, all of which are used primarily in or for the transportation of property in interstate commerce for hire on rivers bordering Illinois, if the diesel fuel is delivered by a licensed receiver to the purchaser's barge, ship, or vessel while it is afloat upon a bordering river.

When do I file this schedule?

You **must** file this schedule with your Form RMFT-5-US.

What records must I keep?

You are required by law to keep books and records showing all purchases, receipts, losses through any cause, sales, distributions, and use of fuels.

What if I need additional assistance?

If you have questions about this schedule, write to us at Motor Fuel Tax, Illinois Department of Revenue, P.O. Box 19477, Springfield, Illinois 62794-9477, or call our Springfield office weekdays between 8 a.m. and 4:30 p.m. at 217 782-2291.

Step-by-Step Instructions

Step 1: Complete the following information

Write your company name, your license number, and the period for which you are reporting. Check the box next to the product type you are listing on this page. Report one product type only per page.

Step 2: Report your exempt sales

Lines 1 through 10 —

Column 1 - Write the month, day, and year of the invoice.

Column 2 - Write the invoice number.

Column 3 - Write the carrier's complete business name.

Column 4 - Write the bill of lading or manifest number.

Column 5 - Write the purchaser's complete name.

Column 6 - If the sale was made to a qualified air carrier, write the name of the airport to which the product was delivered.

Do not write anything in this column if the sale was made to a qualified rail carrier, ship, barge, or vessel.

Column 7 - Write the name of the Illinois city to which the product was delivered.

Column 8 - Write the amount of invoiced gallons.

Line 11 - Add the invoiced gallons reported in Column 8, Lines 1 through 10.

Line 12 - If you are filing more than one Schedule LB, group together all Schedules LB that report

- diesel fuel sold to railroads. Add Lines 11 from this group, and write the total on Line 12 of the last page. Also write this amount on Form RMFT-5-US, Line 6a, Column 1.
- diesel fuel sold to qualified ships, barges, and vessels. Add Lines 11 from this group, and write the result on Line 12 of the last page. Also write this amount on Form RMFT-5-US, Line 6c, Column 1.
- kerosene sold to qualified air carriers. Add Lines 11 from this group, and write the total on Line 12 of the last page. Also write this amount on Form RMFT-5-US, Line 6b, Column 1.
- aviation fuel and 1-kerosene sold to qualified air carriers. Add Lines 11 from this group, and write the total on Line 12 of the last page. Also write this amount on Form RMFT-5-US, Line 6b, Column 2.

